



GRI & SASB Content Indexes

Table of Contents

- GRI Content Index 4
- GRI 102: General Disclosures 2016 4
 - Organization profile 4
 - Strategy 5
 - Ethics and integrity 5
 - Governance 5
 - Stakeholder engagement..... 7
 - Reporting practice..... 7
- Economic Topics..... 8
 - GRI 201: Economic Performance 2016 8
 - GRI 203: Indirect Economic Impacts 2016 8
 - GRI 204: Procurement Practices 2016 9
 - GRI 205: Anti-Corruption 2016 9
 - GRI 206: Anti-Competitive Behavior 2016..... 9
 - GRI 207: Tax 2019 9
- Environmental Topics..... 11
 - GRI 302: Energy 2016..... 11
 - GRI 304: Biodiversity 2016..... 11
 - GRI 305: Emissions 2016 11
 - GRI 307: Environmental Compliance 2016 11
- Social Topics..... 12
 - GRI 401: Employment 2016 12
 - GRI 403: Occupational Health and Safety 2018 12
 - GRI 404: Training and Education 2016..... 13
 - GRI 405: Diversity and Equal Opportunity 2016 13
 - GRI 406: Non-discrimination 2016..... 14
 - GRI 413: Local Communities 2016 14
- Additional Topics..... 14
 - Risk Management 14
 - Asset Integrity 14
 - Spill Prevention Control and Response..... 15
- SASB Content Index..... 16
 - Greenhouse Gas Emissions 16
 - EM-MD-110a.2..... 16
 - Ecological Impacts..... 16

EM-MD-160a.1.....	16
Operational Safety, Emergency Preparedness & Response	16
EM-MD-540a.4.....	16

GRI Content Index

GRI Standard	Disclosures	Description	Location or Direct Answer
GRI 102: General Disclosures 2016			
GRI 102: General Disclosures 2016	Organization profile		
	102-1	Name of the organization	Energy Transfer LP
	102-2	Activities, brands, products, and services	<ul style="list-style-type: none"> • 2019 Community Engagement Report, II. Energy Transfer at a Glance, Operations Overview, page 21. • 2019 Annual Report on Form 10-K, Item 1. Business, Segment Overview, pages 3-7.
	102-3	Location of headquarters	8111 Westchester Drive, Suite 600, Dallas, Texas 75225
	102-4	Location of operations	2019 Community Engagement Report, II. Energy Transfer at a Glance, page 20.
	102-5	Ownership and legal form	2019 Annual Report on Form 10-K, Item 1. Business, Overview, pages 1-2.
	102-6	Markets served	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 1. Business, pages 1-20. • 2019 Annual Report on Form 10-K, Item 7A. Quantitative and Qualitative Disclosures about Market Risk, page 127, second paragraph under Credit Risk.
	102-7	Scale of the organization	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 1. Business, Employees, page 33. • 2019 Community Engagement Report, II. Energy Transfer at a Glance, Operations Overview, page 21. • 2019 Annual Report on Form 10-K, Item 6. Selected Financial Data, page 75. • 2019 Annual Report on Form 10-K, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, Segment Operating Results, pages 84-90.
	102-8	Information on employees and other workers	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 1. Business, Employees, page 33. • 2019 Community Engagement Report, III. Diversity and Inclusion, pages 24-25.
	102-9	Supply chain	2019 Community Engagement Report, II. Energy Transfer at a Glance, Buy American Policy, page 22.
	102-10	Significant changes to the organization and its supply chain	2019 Community Engagement Report, I. Business Highlights, pages 9-12.
102-11	Precautionary Principle or approach	2019 Community Engagement Report, A Letter from Our CEO, page 3.	

GRI 102: General Disclosures 2016	102-12	External initiatives	<ul style="list-style-type: none"> • 2019 Community Engagement Report, III. Diversity and Inclusion, 2019 Annual National Diversity Leadership Conference, page 27. • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, Call Before You Dig, page 34. • 2019 Community Engagement Report, VIII. Conservation and Restoration, pages 70-75. • 2019 Community Engagement Report, IX. Community Investment, pages 79-94. • Energy Transfer website, Corporate Responsibility, Stakeholder Engagement Policy.
	102-13	Membership of associations	2019 Community Engagement Report, X. Industry Awards and Affiliations, Industry Affiliations, page 98.
	Strategy		
	102-14	Statement from senior decision-maker	2019 Community Engagement Report, A Letter from Our CEO, page 3.
	102-15	Key impacts, risks, and opportunities	2019 Annual Report on Form 10-K, Item 1A. Risk Factors, pages 33-71.
	Ethics and integrity		
	102-16	Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics. • Energy Transfer website, About, We Believe in Doing What's Right. • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, Ethics & Principles, pages 28-31. • Energy Transfer website, Safety Culture, Our Safety Values. • Energy Transfer website, Corporate Responsibility, Our Values and Principles.
	102-17	Mechanisms for advice and concerns about ethics	Energy Transfer EthicsPoint Confidential Hotline
	Governance		
	102-18	Governance structure	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, pages 131-136.
	102-19	Delegating authority	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, pages 131-136.
	102-20	Executive-level responsibility for economic, environmental, and social topics	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, pages 131-136.
	102-21	Consulting stakeholders on economic, environmental, and social topics	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Meetings of Non-management Directors and Communications with Directors, page 133.

GRI 102: General Disclosures 2016	102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> • Energy Transfer website, Governance & Policies, Board of Directors. • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, pages 131-136.
	102-23	Chair of the highest governance body	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Directors and Executive Officers of Our General Partner, page 133.
	102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Board of Directors, page 131. • Energy Transfer website, Governance & Policies, ET Corporate Governance Guidelines, II. Director Qualifications, pages 1-2.
	102-25	Conflicts of interest	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Conflicts Committee, pages 131-132. • Energy Transfer website, Governance & policies, ET Audit Committee Charter, page 7, paragraph 26. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Conflict of Interest, page 5. • Energy Transfer website, Governance & policies, ET Ethics for Senior Financial Officers, page 1, paragraph 1.
	102-26	Role of highest governance body in setting purpose, values, and strategy	Energy Transfer website, Governance & Policies, ET Corporate Governance Guidelines, III. Director Responsibilities, E. Meeting Agendas, page 3.
	102-27	Collective knowledge of the highest governance body	Energy Transfer website, Governance & Policies, ET Corporate Governance Guidelines, VII. Director Orientation and Continuing Education, page 5.
	102-28	Evaluating the highest governance body's performance	Energy Transfer website, Governance & Policies, ET Corporate Governance Guidelines, IX. Annual Review, page 5.
	102-29	Identifying and managing economic, environmental, and social impacts	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Risk Oversight, page 131. • Energy Transfer website, Governance & Policies, ET Audit Committee Charter, page 7, paragraph 24.
	102-30	Effectiveness of risk management processes	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Risk Oversight, page 131. • Energy Transfer website, Governance & Policies, ET Audit Committee Charter, page 7, paragraph 24.
	102-31	Review of economic, environmental, and social topics	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Risk Oversight, page 131.

GRI 102: General Disclosures 2016	102-33	Communicating critical concerns	2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Meetings of Non-management Directors and Communications with Directors, page 133.
	102-35	Remuneration policies	<ul style="list-style-type: none"> • Energy Transfer website, Governance & Policies, ET Corporate Governance Guidelines, VI. Director Compensation, pages 4-5. • Energy Transfer website, Governance & Policies, ET Compensation Committee Charter. • 2019 Annual Report on Form 10-K, Item 11. Executive Compensation, pages 137-150. • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Compensation and Nominating/Corporate Governance Committee, page 132.
	102-36	Process for determining remuneration	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 11. Executive Compensation, pages 137-150. • Energy Transfer website, Governance & Policies, ET Compensation Committee Charter.
	102-38	Annual total compensation ratio	2019 Annual Report on Form 10-K, Item 11. Executive Compensation, CEO Pay Ratio, pages 149-150.
	Stakeholder engagement		
	102-40	List of stakeholder groups	2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, Meaningful Outreach, page 30.
	102-41	Collective bargaining agreements	2019 Annual Report on Form 10-K, Item 1A. Risk Factors, page 65, second bolded paragraph.
	102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> • Energy Transfer website, Corporate Responsibility, Stakeholder Engagement Policy. • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, pages 29-37.
	Reporting practice		
	102-45	Entities included in the consolidated financial statements	2019 Annual Report on Form 10-K, Item 15. Exhibits and Financial Statement Schedules, Exhibit Number 21.1: List of Subsidiaries, hyperlink available on page 158.
	102-46	Defined report content and topic Boundaries	2019 Community Engagement Report, A Letter from Our CEO, page 3.
	102-47	List of material topics	2019 Community Engagement Report, A Letter from Our CEO, page 3.
	102-48	Restatements of information	Not applicable.
	102-49	Changes in reporting	The 2019 Community Engagement Report was significantly expanded.
102-50	Reporting period	January 1, 2019 through December 31, 2019	
102-51	Date of most recent report	December 2019	
102-52	Reporting cycle	Annual	
102-53	Contact point for questions regarding the report	InvestorRelations@energytransfer.com or MediaRelations@sunoco.com	

GRI 102: General Disclosures 2016	102-54	Claims of reporting in accordance with the GRI Standards	This index has been prepared with reference to the GRI Standards.
	102-55	GRI content index	This document represents the content index.
	102-56	External assurance	No external assurances sought for the report.
Economic Topics			
GRI 201: Economic Performance 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	2019 Annual Report on Form 10-K.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 201: Economic Performance 2016	Topic-specific disclosures		
	201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 17. Reportable Segments, pages F - 82 through F - 85. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 6. Debt Obligations, pages F - 33 through F - 35. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 8. Equity, pages F - 41 through F - 48. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 3. Acquisitions, Divestitures and Related Transactions, page F - 26. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 10. Income Taxes, page F - 50. • 2019 Community Engagement Report, IX. Community Investment, page 80.
	201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 1. Business, Climate Change, pages 32-33. • 2019 Annual Report on Form 10-K, Item 1A. Risk Factors, Pages 62-63.
	201-3	Defined benefit plan obligations and other retirement plans	2019 Annual Report on Form 10-K, Item 8. Financial Statements and Supplementary Data, Notes to Consolidated Financial Statements, 15. Retirement Benefits, pages F - 75 through F - 79.
	201-4	Financial assistance received from government	2019 Annual Report on Form 10-K, Item 8. Financial Statements and Supplementary Data, Notes to Consolidated Financial Statements, 10. Income Taxes, page F - 51, last paragraph.
GRI 203: Indirect Economic Impacts 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • Energy Transfer website, Community Investment. • 2019 Community Engagement Report, IX. Community Investment, pages 79-95.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	

GRI 203: Indirect Economic Impacts 2016	Topic-specific disclosures		
	203-1	Infrastructure investments and services supported	<ul style="list-style-type: none"> • 2019 Community Engagement Report, I. Business Highlights, pages 10-13. • Energy Transfer website, Community Investment. • 2019 Community Engagement Report, IX. Community Investment, pages 79-95.
GRI 204: Procurement Practices 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	2019 Community Engagement Report, II. Energy Transfer at a Glance, Buy American Policy, page 22.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 205: Anti-Corruption 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • Energy Transfer website, Governance & Policies, Anti-Bribery & Corruption Policy. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 205: Anti-corruption 2016	Topic-specific disclosures		
	205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> • Energy Transfer website, Governance & Policies, Anti-Bribery & Corruption Policy, Training, page 6. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Compliance Procedures, page 13.
GRI 206: Anti-Competitive Behavior 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Antitrust, page 8.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 207: Tax 2019			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	

GRI 207: Tax 2019	207-1	Approach to tax	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 2. Significant Accounting Policies and Balance Sheet Detail, Incomes Taxes, Page F-24. • Energy Transfer website, Governance & Policies, ET Audit Committee Charter, paragraph 25. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Tax Evasion, page 11.
	207-2	Tax governance, control, and risk management	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 2. Significant Accounting Policies and Balance Sheet Detail, Incomes Taxes, Page F - 24. • 2019 Annual Report on Form 10-K, Item 1A. Risk Factors, pages 33-71. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Tax Evasion, page 11. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Ethical Behavior, page 9. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Reporting Suspected Violations of This Code, pages 12-13. • Energy Transfer website, Governance & Policies, Code of Business Conduct and Ethics, Compliance Procedures page 13.
	207-3	Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> • Energy Transfer website, Governance & Policies. • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Meetings of Non-management Directors and Communications with Directors, page 133.
	207-4	Country-by-country reporting	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 12. Revenue, pages F - 59 through F - 67. • 2019 Annual Report on Form 10-K, Item 1. Business, Employees, page 33. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 17. Reportable Segments, pages F - 82 through F - 85. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 2. Estimates, Significant Accounting Policies and Balance Sheet Detail, Property, Plant and Equipment, pages F - 16 through F - 17. • 2019 Annual Report on Form 10-K, Notes for Consolidated Financial Statements, 10. Income Taxes, pages F - 50 through F - 52.

Environmental Topics			
GRI 302: Energy 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • 2019 Community Engagement Report, VII. Environmental Management, Renewable Energy Use, pages 66-67. • Energy Transfer website, Environmental, Health, & Safety (EHS), Renewable Energy.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 304: Biodiversity 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • 2019 Community Engagement Report, VIII. Conservation and Restoration, Biodiversity Conservation, page 77. • Energy Transfer website, Environmental, Health, & Safety (EHS), Biological Preservation.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 304: Biodiversity 2016	Topic-specific disclosures		
	304-3	Habitats protected or restored	<ul style="list-style-type: none"> • 2019 Community Engagement Report, VIII. Conservation and Restoration, Investing in Conservation and Ecological Restoration, pages 68-75. • Energy Transfer website, Environmental, Health, & Safety (EHS), Conservation and Wildlife Protection. • Energy Transfer website, Environmental, Health, & Safety (EHS), Biological Preservation, Conservation Projects, pages 2-4.
GRI 305: Emissions 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • 2019 Community Engagement Report, VII. Environmental Management, pages 57-67. • Energy Transfer website, Environmental, Health, & Safety, Reducing Our Footprint, Emissions & Renewable Energy.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 305: Emissions 2016	Topic-specific disclosures		
	305-5	Reduction of GHG emissions	2019 Community Engagement Report, VII. Environmental Management, pages 58-60.
GRI 307: Environmental Compliance 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety. • Energy Transfer website, Safety Culture, Regulatory Standards. • 2019 Community Engagement Report, VII. Environmental Management, page 57. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-45.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	

GRI 307: Environmental Compliance 2016	Topic-specific disclosures		
	307-1	Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 3. Legal Proceedings, pages 72-73. • 2019 Annual Report on Form 10-K, Notes to Consolidated Financial Statements, 11. Regulatory Matters, Commitments, Contingencies and Environmental Liabilities, Litigation and Contingencies, page F - 56.
Social Topics			
GRI 401: Employment 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • Energy Transfer website, Careers. • Energy Transfer Benefits website.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 401: Employment 2016	Topic-specific disclosures		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Energy Transfer Benefits website, Benefits Guide, Benefits eligibility, page 3.
GRI 403: Occupational Health and Safety 2018			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety. • Energy Transfer website, Safety Culture. • Energy Transfer website, Safety Culture, Employee and Contractor Safety. • 2019 Community Engagement Report, VI. Safely Protecting Our People, pages 50-55.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 38-49.
	403-2	Hazard identification, risk assessment, and incident investigation	2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-47.
	403-3	Occupational health services	2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-47.
	403-4	Worker participation, consultation, and communication on occupational health and safety	2019 Community Engagement Report, VI. Safely Protecting Our People, page 52.
	403-5	Worker training on occupational health and safety	Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety, Training, page 2.
	403-6	Promotion of worker health	<ul style="list-style-type: none"> • Energy Transfer Benefits website, Benefits Guide. • Energy Transfer Benefits website, Benefits Guide, Supplemental Benefits, Employee Assistance Program (EAP), page 24.

GRI 403: Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-49.
	Topic-specific disclosures		
	403-9	Work-related injuries	2019 Community Engagement Report, VI. Safely Protecting Our People, Recognized for Safety Improvement, page 51.
GRI 404: Training and Education 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • Energy Transfer website, Careers, Our People. • Energy Transfer website, Corporate Responsibility, Stakeholder Engagement Policy, Ongoing Commitment to Training. • Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety, Training, page 2. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-41.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 404: Training and Education 2016	Topic-specific disclosures		
	404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> • Energy Transfer website, Corporate Responsibility, Stakeholder Engagement Policy, Ongoing Commitment to Training. • Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety, Training, page 2. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-41. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, page 47.
GRI 405: Diversity and Equal Opportunity 2016			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • 2019 Community Engagement Report, III. Diversity and Inclusion, pages 24-27. • Energy Transfer website, Careers, Browse All Jobs, page footer.
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 405: Diversity and Equal Opportunity 2016	Topic-specific disclosures		
	405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Directors and Executive Officers of Our General Partner, page 133. • 2019 Community Engagement Report, III. Diversity and Inclusion, page 24.

GRI 406: Non-discrimination 2016				
GRI 103: Management Approach 2016	Management approach disclosures			Energy Transfer website, Careers, Browse All Jobs, page footer.
	103-1	Explanation of the material topic and its Boundary		
	103-2	The management approach and its components		
	103-3	Evaluation of the management approach		
GRI 413: Local Communities 2016				
GRI 103: Management Approach 2016	Management approach disclosures			<ul style="list-style-type: none"> • Energy Transfer website, Community Investment. • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, pages 29-37. • 2019 Community Engagement Report, IX. Community Investment, pages 79-95.
	103-1	Explanation of the material topic and its Boundary		
	103-2	The management approach and its components		
	103-3	Evaluation of the management approach		
Additional Topics				
Risk Management				
GRI 103: Management Approach 2016	Management approach disclosures			<ul style="list-style-type: none"> • 2019 Annual Report on Form 10-K, Item 10. Directors, Executive Officers and Corporate Governance, Risk Oversight, page 131. • 2019 Annual Report on Form 10-K, Item 7A. Quantitative and Qualitative Disclosures about Market Risk, Commodity Price Risk, pages 124-125. • 2019 Annual Report on Form 10-K, Item 1. Business, Credit Risk and Customers, page 22. • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, pages 32-37. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-49. • 2019 Community Engagement Report, VII. Environmental Management, pages 64-65. • Energy Transfer website, Public Awareness. • Energy Transfer website, Safety Culture, Pipeline Safety Fact Sheet.
	103-1	Explanation of the material topic and its Boundary		
	103-2	The management approach and its components		
	103-3	Evaluation of the management approach		
Asset Integrity				
GRI 103: Management Approach 2016	Management approach disclosures			<ul style="list-style-type: none"> • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-41. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 46-49. • 2019 Community Engagement Report, VII. Environmental Management, pages 64-65. • 2019 Community Engagement Report, X. Industry Awards and Affiliations, iPIPE, page 99. • Energy Transfer website, Safety Culture, Pipeline Safety Fact Sheet.
	103-1	Explanation of the material topic and its Boundary		
	103-2	The management approach and its components		
	103-3	Evaluation of the management approach		

Spill Prevention Control and Response			
GRI 103: Management Approach 2016	Management approach disclosures		
	103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, page 34. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-49. • 2019 Community Engagement Report, VII. Environmental Management, pages 65. • 2019 Community Engagement Report, X. Industry Awards and Affiliations, iPIPE, page 99. • Energy Transfer website, Safety Culture, Regulatory Standards. • Energy Transfer website, Safety Culture, Pipeline Safety Fact Sheet. • 2019 Annual 10-K Report, Item 1A. Risk Factors, page 61, fourth paragraph.
	103-2	The management approach and its components	
103-3	Evaluation of the management approach		

SASB Content Index

SASB Topic	SASB Code	Accounting Metric	Disclosure Level	Location or Direct Answer
Greenhouse Gas Emissions	EM-MD-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Partially disclosed.	<ul style="list-style-type: none"> • 2019 Community Engagement Report, VII. Environmental Management, pages 57-67. • Energy Transfer website, Environmental, Health, & Safety, Reducing Our Footprint, Emissions & Renewable Energy.
Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Partially disclosed.	<ul style="list-style-type: none"> • Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety. • Energy Transfer website, Safety Culture, Regulatory Standards. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-49. • 2019 Community Engagement Report, VII. Environmental Management, pages 57-65. • 2019 Community Engagement Report, Conservation and Restoration, page 77.
Operational Safety, Emergency Preparedness & Response	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	Partially disclosed.	<ul style="list-style-type: none"> • 2019 Community Engagement Report, IV. Social and Stakeholder Responsibility, pages 32-37. • 2019 Community Engagement Report, V. Operating Safely and Responsibly, pages 39-49. • 2019 Community Engagement Report, VI. Safely Protecting Our People, pages 50-55. • Energy Transfer website, Environmental, Health, & Safety (EHS), Environmental, Health & Safety. • Energy Transfer website, Safety Culture. • Energy Transfer website, Public Awareness.